



C A L I F O R N I A   D E P A R T M E N T   O F  
**Mental Health**

Audits – Northern Region  
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(916) 445-1557, FAX (916) 445-1588

February 5, 2008

Bruce Hopperstad, LCSW, Director  
San Joaquin County Behavioral  
Health Services  
1212 North California Street  
Stockton, CA 95202

Dear Mr. Hopperstad:

**AUDIT REPORT – SAN JOAQUIN COUNTY BEHAVIORAL HEALTH**

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of San Joaquin County Mental Health for the fiscal period July 1, 2002 to June 30, 2003. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and State General Fund under EPSDT program (Schedule 1) represents the actual net program costs allowable under the above-mentioned statutes.

The effect of this revised allowable program costs is as follows:

	<u>Net Program Costs</u>		
	<u>Settled</u>	<u>Allowed</u>	<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$11,722,354	\$11,520,189	\$(202,165)
Federal Share of Healthy Families/Medi-Cal	\$ 53,800	\$ 50,093	\$ (3,707)
State General Funds EPSDT Due State	\$ 2,900,835	\$ 2,912,778	\$ 11,943

Bruce Hopperstad, LCSW, Director  
February 5, 2008  
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If you disagree with any of the results of this audit you may request an informal appeal conference. This request must be in writing and received by the Department of Health Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to Vicki Orlich, Chief, Administrative Appeals, Office of Legal Services, Department of Health Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,



CHUKWUEMEKA OKEMIRI, CPA  
Audits Supervisor, Northern Region



WALTER J. HILL, JR., MBA, EA  
Chief of Audits

cc: Vic Singh, Associate BHS Director  
San Joaquin County Behavioral  
Health Services

Enclosures

CERTIFIED MAIL

SAN JOAQUIN  
COMMUNITY MENTAL HEALTH SERVICES  
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS  
FISCAL YEAR ENDED JUNE 30, 2003

		As Settled	Audit Adjustments	As Audited
<u>NET REIMBURSABLE MEDI-CAL</u>				
<u>PROGRAM COSTS</u>				
COUNTY - FFP				
MEDI-CAL - FFP		\$ 7,548,488	\$ 18,326	\$ 7,566,814
HEALTHY FAMILIES - FFP	(Sch. 2a)	31,434	(86)	31,348
TOTAL FFP - COUNTY PROVIDER	(Sch. 2a)	\$ 7,579,922	\$ 18,240	\$ 7,598,162
CONTRACT PROVIDERS - FFP (Sch. 3b)				
MEDI-CAL - FFP		\$ 4,173,866	\$ (205,154)	\$ 3,968,712
HEALTHY FAMILIES - FFP		22,366	(3,621)	18,745
TOTAL FFP - CONTRACT PROVIDER	(Sch. 3b)	\$ 4,196,232	\$ (208,775)	\$ 3,987,457
<u>TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 11,722,354	\$ (186,828)	\$ 11,535,526 *
HEALTHY FAMILIES - FFP		53,800	(3,707)	50,093 *
TOTAL FFP - CONTRACT PROVIDER		\$ 11,776,154	\$ (190,535)	\$ 11,585,619
<u>TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP (Overpayment of County Match)		** \$ 11,535,526	\$ (15,337)	\$ 11,520,189
HEALTHY FAMILIES - FFP		50,093		50,093
TOTAL FFP - CONTRACT PROVIDER		** \$ 11,585,619	\$ (15,337)	\$ 11,570,282
<u>SUMMARY OF STATE GENERAL FUNDS</u>				
EPSDT - SGF	(Sch. 4)	\$ 2,900,835	\$ 11,943	\$ 2,912,778

SAN JOAQUIN  
COMMUNITY MENTAL HEALTH SERVICES  
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE  
FISCAL YEAR ENDED JUNE 30, 2003

COUNTY OPERATED FEDERAL

			As Settled	Audit Adjustments	As Audited
<b>Total Medi-Cal Gross Reimbursement</b>					
1	Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$ 0	\$ 0	\$ 0
2	Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	11,124,462	203,687	11,328,149
3	Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	0	0	0
4	Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	10,504	(1,126)	9,378
5	Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6	Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	4,986	(0)	4,986
7	Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	0	0	0
8	Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	40,509	(42)	40,467
9	Total		<u>\$ 11,180,461</u>	<u>\$ 202,518</u>	<u>\$ 11,382,979</u>
<b>Less: Patient &amp; Other Payor Revenues</b>					
10.	Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$ 0	\$ 0	\$ 0
11.	Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	17,302	67,266	84,568
12	Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13.	Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14	Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15	Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16.	Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)	0	0	0
17	Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)	0	0	0
18.	Total		<u>\$ 17,302</u>	<u>\$ 67,266</u>	<u>\$ 84,568</u>
<b>Medi-Cal Net Reimbursement for Direct Services</b>					
19	Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$ 0	\$ 0	\$ 0
20.	Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)	11,117,664	135,295	11,252,959
21	Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22	Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	4,986	(0)	4,986
23	Healthy Families-I/P	(Ln 7 - Ln 16)	0	0	0
24	Healthy Families-O/P	(Ln 8 - Ln 17)	40,509	(42)	40,467
25	Total		<u>\$ 11,163,159</u>	<u>\$ 135,253</u>	<u>\$ 11,298,412</u>
<b>Medi-Cal MAA Reimbursement</b>					
26.	Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 0	\$ 0	\$ 0
27	Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	254,653	(39,224)	215,429
28	Service Functions 21-19	(MH1979, Ln 13, Col. A)	70,056	(10,791)	59,265
29	Total		<u>\$ 324,709</u>	<u>\$ (50,015)</u>	<u>\$ 274,694</u>

SAN JOAQUIN  
COMMUNITY MENTAL HEALTH SERVICES  
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE  
FISCAL YEAR ENDED JUNE 30, 2003

COUNTY OPERATED FEDERAL

			Audit		
			As Settled	Adjustments	As Audited
<b>Amount Negotiated Rates Exceed Cost</b>					
30. Inpatient SD/MC (Incl Children Enhanc)	(MH 1968, Ln 38, 38A)	\$	0	\$ 0	\$ 0
31. Outpatient SD/MC (Incl Children Enhanc)	(MH 1968, Ln 38, 38A)		0	0	0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)		0	0	0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)		0	0	0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)		0	0	0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)		53	(53)	0
36. Total		\$	53	(53)	0
<b>Medi-Cal Administrative Reimbursement</b>					
37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$	2,985,332	\$ 21,736	\$ 3,007,068
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$	5,899,225	(1,998,929)	\$ 3,900,296
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	\$	2,985,332	\$ 21,736	\$ 3,007,068
<b>Healthy Families Administrative Reimbursement</b>					
40. Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	\$	7,575	(4)	\$ 7,571
41. Healthy Families Administration	(MH1979, Ln 9)	\$	25,552	(17,005)	\$ 8,547
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	\$	7,575	(4)	\$ 7,571
<b>Utilization Review Reimbursement</b>					
43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$	0	\$ 94,508	\$ 94,508
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	\$	251,541	(176,862)	\$ 74,679
<b>Net SD/MC Reimbursement - FFP</b>					
45. Direct Services	(MH1979, Ln 16,16A)	\$	5,738,341	\$ 53,454	\$ 5,791,795
46. Enhanced (Children)	(MH1979, Ln 17,17A)		6,855	(739)	6,116
47. Enhanced (Refugees)	(MH1979, Ln 18)		4,986	(0)	4,986
48. MAA	(MH 1979, Ln 11, 12 & 13)		179,869	(27,706)	152,163
49. Administrative Reimbursement	(MH1979, Ln 6)		1,492,666	10,868	1,503,534
50. U.R. Skilled Professional	(MH1979, Ln 14)		0	70,881	70,881
51. U.R. Other	(MH1979, Ln 15)		125,771	(88,432)	37,339
52. Negotiated Rate-Payback	(MH1979, Ln 20)		0	0	0
53. Subtotal- FFP		\$	7,548,488	\$ 18,326	\$ 7,566,814
54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$	0	\$ 0	\$ 0
55. Quality Assurance Review Results	(Adj # )		0	0	0
56. Total SD/MC Reimbursement - FFP		\$	7,548,488	\$ 18,326	\$ 7,566,814
<b>Net Healthy Families Reimbursement - FFP</b>					
57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$	26,504	(96)	\$ 26,408
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)		(13)	13	0
59. Administrative Reimbursement	(MH1979, Ln 10)		4,943	(3)	4,940
60. Total Healthy Families Reimbursement - FFP		\$	31,434	(86)	\$ 31,348
61. Total - FFP (Ln 56 + Ln 60)		\$	7,579,922	\$ 18,240	\$ 7,598,162

(To Sch 1)

[illegible]

[illegible]

NOTE:  
LEGAL ENTITY 00879

LOWER OF FFP OR MA:	257 491
SD/MC	253 795
HF	3 696

SAN JOAQUIN  
COMMUNITY MENTAL HEALTH SERVICES  
COMPUTATION OF EPSDT STATE SHARE PER AUDIT  
FISCAL YEAR ENDED JUNE 30, 2003

	As Settled	Audit Adjustments	As Audited
(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors)	19,237,542	63,986	19,301,528
(2) Total SD/MC Claims	21,223,427	0	21,223,427
(3) Percent % (Line 1/Line 2)	90.64%	0.30%	90.94%
(4) EPSDT Claims	8,976,214	0	8,976,214
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)	8,136,040	27,328	8,163,368
(6) Cost Settled Baseline for EPSDT	2,041,479	0	2,041,479
(7) Net Cost Settlement Amount (Line 5 - Line 6)	6,094,561	27,328	6,121,889
(8) 48.56% of Net Cost Settlement Amount (Line 7 x 48.56%)	2,959,519	13,269	2,972,789
(8a) FY 2001-02 EPSDT settlement	2,372,675	0	2,372,675
(8b) Annual Local Growth (L. 8 - 8a)	586,844	13,270	600,114
(9) County Match 10% of Local Growth (8b x 10%)	58,684	1,327	60,011
(10) Net cost settlement amount (L. 8 - 9)	2,900,835	11,943	2,912,778
(9) SGF Distribution (Settled and Audited)	2,900,835	0	2,900,835
(10) SGF Due (State)	0	11,943	11,943
			(To Sch. 1)

Source:

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 - SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY2002-2003, includes increase for FFS/MC provider rate increase.
- (7) Settlement amount prior to 10% match calculation (8)-(9)
- (11) SGF gross distribution (See DMH letter dated October 23, 2002 sent to Local Mental Health Directors)

AUDIT ADJUSTMENTS

Provider SAN JOAQUIN COUNTY				Provider Number 00039	No. of Adj. 82	Fiscal Period Ended June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>			
1	MH 1960	1	C	MENTAL HEALTH EXPENDITURES To adjust managed care inpatient overstatement.	\$ 68,869,842	\$ (451,904)	\$ 68,417,938
2	MH 1960	3	C	PAYMENTS TO CONTRACT PROVIDERS To remove the Managed Care Inpatient from Payments to Contract Providers instead of Managed Care Consolidation.	\$ (14,954,470)	\$ (312,773)	\$ (15,267,243) *
3	MH 1960	3	C	PAYMENTS TO CONTRACT PROVIDERS To remove the Managed Care Inpatient to agree with County's records.	** \$ (15,267,243)	\$ (191,621)	\$ (15,458,864)
4	MH 1960	6	3	MEDI-CAL ADJUSTMETNT FROM MH 1961 To reclassify the Patient overpayment to agree with County's records.	\$ (30,701)	\$ 30,701	\$ -
5	MH 1960	7	C	MANAGED CARE CONSOLIDATION To reflect adjustment number 2.	\$ (312,773)	\$ 312,773	\$ -
6	MH 1960	4	C	OTHER ADJUSTMENTS To remove the cost of Hospital Consultation (CC 0990).	\$ (16,168,847)	(\$117,396)	\$ (16,286,243)
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment			

## AUDIT ADJUSTMENTS

Provider SAN JOAQUIN COUNTY				Provider Number 00039	No of Adj. 82	Fiscal Period Ended June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch	Line	Col.				
7	MH 1960	9	3	SD/MC ADMINISTRATION	\$ 5,899,225	\$ (5,899,225)	\$0 *
8	MH 1960	10	3	HEALTHY FAMILIES ADMINISTRATION	25,552	\$ (25,552)	0 *
-	MH 1960	11	3	NON SD/MC ADMINISTRATION	0	-	0 *
	MH 1960	12	3	TOTAL ADMINISTRATIVE COSTS	5,924,777		5,924,777 *
				To eliminate the reported distribution of administrative costs. Costs will be redistributed after adjustments to administrative costs below.			
9	MH 1960	12	3	TOTAL ADMINISTRATIVE COSTS	** \$ 5,924,777	\$ (117,396)	\$ 5,807,381 *
				To reflect adjustment number 6.			
10	MH 1960	9	3	SD/MC ADMINISTRATION	** \$0	\$ 3,900,296	\$ 3,900,296
11	MH 1960	10	3	HEALTHY FAMILIES ADMINISTRATION	** 0	\$ 8,547	8,547
12	MH 1960	11	3	NON SD/MC ADMINISTRATION	** 0	1,898,538	1,898,538
	MH 1960	12	3	TOTAL ADMINISTRATIVE COSTS	** 5,807,381		5,807,381
				To allocate Total Administrative Costs between SD/MC and Non SD/MC Administration based on the gross cost method percentages of 46.4568% for SD/MC and 53.5432% for Non SD/MC.			
13	MH 1960	13	3	SKILLED PROFESSIONAL MEDICAL PERSONNEL	\$ -	\$ 94,508	\$ 94,508
14	MH 1960	14	3	OTHER SD/MC UTILIZATION REVIEW	251,541	\$ (176,862)	74,679
15	MH 1960	15	3	NON-SD/MC UTILIZATION REVIEW		\$ 82,354	82,354
				TOTAL UTILIZATION REVIEW COSTS	<u>251,541</u>	<u>0</u>	<u>251,541</u>
				To allocate Total Utilization Review Costs using the Medi-Cal Eligibility Factor percentage of 67.26% for SPMP and Other UR and 32.74% for Non-SD/MC UR.			
				* Balance carried forward to subsequent adjustment			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj	Fiscal Period Ended	
SAN JOAQUIN COUNTY				00039	82	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj No	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED REVENUES</u>			
16	MH 1901B		K	MEDI-CAL PATIENT AND OTHER PAYOR REVENUES 07/01/02 To 09/30/03	\$ 16,934	\$ (277)	\$16,657 *
17	MH 1901B		L	MEDI-CAL PATIENT AND OTHER PAYOR REVENUES 10/01/02 To 06/30/04	368	\$ 43,588	\$43,956 *
				TOTAL	<u>17,302</u>	<u>43,311</u>	<u>60,613</u>
				To adjust Crossover Revenues to agree with County's records.			
18	MH 1901B		K	MEDI-CAL PATIENT AND OTHER PAYOR REVENUES 07/01/02 To 09/30/03	** \$ 16,657	\$ 6,385	\$ 23,042
19	MH 1901B		L	MEDI-CAL PATIENT AND OTHER PAYOR REVENUES 10/01/02 To 06/30/04	** 43,956	17,570	61,526
				TOTAL	<u>60,613</u>	<u>23,955</u>	<u>84,568</u>
				To adjust Crossover Revenues in conjunction with adjustment number 2.			
				\$23,955 For Legal Entity 00039.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SAN JOAQUIN COUNTY				00039	82	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED MODES OF SERVICE</u></b>			
20	MH1960	18	C	MODE COSTS (DIRECT SERVICES AND MAA)  To adjust costs at the mode level in conjunction with adjustment number 1 and 3.	\$ 31,226,733	\$ (612,824)	\$ 30,613,909
21	MH 1964	3	A	OTHER 24 HOUR SERVICES (MODE 05-ALL OTHER SFC)	\$ 5,705,524	\$ 166,836	\$ 5,872,360
22	MH 1964	4	A	DAY SERVICES (MODE 10)	1,566,033	50,147	1,616,180
23	MH 1964	5	A	OUTPATIENT SERVICES (MODE 15 PROGRAM 1 + PROGRAM 2)	18,448,242	(64,004)	18,384,238
24	MH 1964	6	A	OUTREACH SERVICES (MODE 45)	2,004,503	(806,472)	1,198,031
25	MH 1964	7	A	MEDI-CAL ADMINISSTRATIVE ACTIVITIES (MODE 55)	459,765	(51,359)	408,406
26	MH 1964	8	A	SUPPORT SERVICES (MODE 60)	3,042,666	92,028	3,134,694
				TOTAL	<u>\$ 31,226,733</u>	<u>\$ (612,824)</u>	<u>\$ 30,613,909</u>
				To distribute revised Direct Services cost to Other 24 Hour Services, Day Services, Outpatient Servies, Outreach Services, MAA, and Support Services.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SAN JOAQUIN COUNTY				00039	82	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED TOTAL UNITS</u></b>			
27	MH 1966A	2	B	TOTAL UNITS-MODE 15-01	1,475,486	(16,812)	1,458,674
info	MH 1966A	2	F	TOTAL UNITS-MODE 15-10	438,650	-	438,650
28	MH 1966A	2	C	TOTAL UNITS-MODE 15-30	3,055,538	(287,973)	2,767,565
29	MH 1966A	2	D	TOTAL UNITS-MODE 15-60	1,423,577	(5,358)	1,418,219
30	MH 1966A	2	E	TOTAL UNITS-MODE 15-70	574,489	(3,698)	570,791
				TOTAL	<u>6,967,740</u>	<u>(313,841)</u>	<u>6,653,899</u>
				To adjust the Total Units to agree with County's records.			
				<b><u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u></b>			
				<b><u>COUNTY PROVIDERS - PROGRAMS 1 AND 2</u></b>			
31	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	1,217,644	(253,042)	964,602 *
32	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	2,638,160	441,628	3,079,788 *
33	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	28,564	(6,619)	21,945 *
34	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03	50,172	6,619	56,791 *
35	MH 1966A	10	Total	ENHANCED - CHILDREN - 07/01/02 to 09/30/02	1,132	(191)	941 *
36	MH 1966A	10A	Total	ENHANCED - CHILDREN - 10/01/02 to 06/30/03	3,152	191	3,343 *
Info	MH 1966A	10B	Total	ENHANCED - REFUGEES	1,702	-	1,702 *
37	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	7,593	(2,975)	4,618 *
38	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03	9,937	2,880	12,817 *
Info				TOTAL	<u>3,958,056</u>	<u>188,491</u>	<u>4,146,547</u>
				To adjust the as settled (MH 1966A) SD/MC units of service/time for the county operated facilities to agree with the State DMH Approved Claims Report dated December 7, 2007. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the County. See the MH 1970 worksheets, which reflects the units for the three (3) reimbursement periods.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SAN JOAQUIN COUNTY				00039	82	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED SD/MC UNITS COUNTY PROVIDERS - PROGRAMS 1 AND 2</u></b>			
39	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 964,602	(1,628)	962,974 *
40	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 3,079,788	6,151	3,085,939 *
41	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 21,945	(1,295)	20,650 *
42	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 56,791	(7,134)	49,657 *
43	MH 1966A	10	Total	ENHANCED - CHILDREN - 07/01/02 to 09/30/02	** 941	694	1,635 *
44	MH 1966A	10A	Total	ENHANCED - CHILDREN - 10/01/02 to 06/30/03	** 3,343	(384)	2,959 *
45	MH 1966A	10B	Total	ENHANCED - REFUGEES	** 1,702	240	1,942 *
46	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	** 4,518	702	5,320 *
47	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03	** 12,817	2,115	14,932 *
				<b>TOTAL</b>	<b>4,146,547</b>	<b>(539)</b>	<b>4,146,008</b>
				To adjust the SD/MC units of service/time per the State DMH Approved Claims Report to the county's records. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the County. See the MH 1970 worksheets, which reflects the units for the three (3) reimbursement periods.			
48	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 962,974	(5,205)	957,769
49	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 3,085,939	(26,089)	3,059,850
50	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 20,650	1,655	22,305
51	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 49,657	7,378	57,035
52	MH 1966A	10	Total	ENHANCED - CHILDREN - 07/01/02 to 09/30/02	** 1,635	(642)	993
info	MH 1966A	10A	Total	ENHANCED - CHILDREN - 10/01/02 to 06/30/03	** 2,959	-	2,959
53	MH 1966A	10B	Total	ENHANCED - REFUGEES	** 1,942	(240)	1,702
54	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	** 5,320	(702)	4,618
55	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03	** 14,932	(2,115)	12,817
				<b>TOTAL</b>	<b>4,146,008</b>	<b>(25,960)</b>	<b>4,120,048</b>
				To adjust SD/MC units to incorporate the controls of the lower of the County records or the State DMH Approved Claims Report. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the county. See the MH 1970 worksheets, which reflect the units for the three (3) reimbursement periods.			
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj	Fiscal Period Ended	
SAN JOAQUIN COUNTY				00039	82	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED SD/MC UNITS - CONTRACT PROVIDERS</u></b>			
56	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	896,394	(267,889)	628,505 *
57	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	1,935,930	267,698	2,203,628 *
info	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	0	-	0 *
info	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03	0	-	0 *
58	MH 1966A	10	Total	ENHANCED - CHILDREN - 07/01/02 to 09/30/02	1,912	(302)	1,610 *
59	MH 1966A	10A	Total	ENHANCED - CHILDREN - 10/01/02 to 06/30/03	3,566	817	4,383 *
60	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	4,904	(660)	4,244 *
61	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03	10,459	660	11,119 *
		Info		TOTAL UNITS	<u>2,853,165</u>	<u>324</u>	<u>2,853,489</u>
				To adjust the as settled (MH 1966A) SD/MC units of service/time for the County's contract providers to agree with the State DMH Approved Claims Report dated December 7, 2007. Copies of workpapers detailing adjustments by service functions have been provided to the County. See the MH 1970 worksheets, which reflects the units for the three (3) reimbursement periods.			
62	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 628,505	(24,976)	603,529 *
63	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 2,203,628	2,929	2,206,557 *
info	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 0	-	0 *
info	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 0	-	0 *
64	MH 1966A	10	Total	ENHANCED - CHILDREN - 07/01/02 to 09/30/02	** 1,610	(130)	1,480 *
65	MH 1966A	10A	Total	ENHANCED - CHILDREN - 10/01/02 to 06/30/03	** 4,383	(5)	4,378 *
66	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	** 4,244	(90)	4,154 *
67	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03	** 11,119	479	11,598 *
		Info		TOTAL UNITS	<u>2,853,489</u>	<u>(21,793)</u>	<u>2,831,696</u>
				To adjust the SD/MC units of service/time per the State DMH Approved Claims Report to the county's records. Copies of workpapers detailing adjustments by service functions have been provided to the County. See the MH 1970 worksheets, which reflects the units for the three (3) reimbursement periods.			
				* Balance carried forward to subsequent adjustment ** Balance brought forward from prior adjustment			

# AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SAN JOAQUIN COUNTY				00039	82	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED SD/MC UNITS - CONTRACT PROVIDERS</u></b>			
68	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 603,529	4,275	607,804
69	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 2,206,557	(12,654)	2,193,903
info	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 0	-	0
info	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 0	-	0
info	MH 1966A	10	Total	ENHANCED - CHILDREN - 07/01/02 to 09/30/02	** 1,480	-	1,480
70	MH 1966A	10A	Total	ENHANCED - CHILDREN - 10/01/02 to 06/30/03	** 4,378	(635)	3,743
71	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	** 4,154	(310)	3,844
72	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03	** 11,598	(583)	11,015
			Info	TOTAL UNITS	<u>2,831,696</u>	<u>(9,907)</u>	<u>2,821,789</u>
				<p>To adjust SD/MC units to incorporate the controls of the lower of the County records or the State DMH Approved Claims Report. Copies of workpapers detailing adjustments by service functions have been provided to the county. See the MH 1970 worksheets, which reflect the units for the three (3) reimbursement periods.</p>			
				<p>* Balance carried forward to subsequent adjustment.  ** Balance brought forward from prior adjustment.</p>			

## AUDIT ADJUSTMENTS

Provider SAN JOAQUIN COUNTY				Provider Number 00039	No. of Adj 82	Fiscal Period Ended June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT</u></b>			
73	MH 1979	2	D	CONTRACT PROVIDER MEDI-CAL DIRECT SERVICE GROSS REIMB  To adjust reported Contract Provider Direct Medi-Cal Gross Reimbursement as a result of adjustments to the contract providers SD/MC units of service/time.	8,762,263	(57,656)	8,704,607
74	MH 1979	21	J	TOTAL SD/MC REIMBURSEMENT (FFP) - COUNTY	\$ 7,548,488	\$ 18,326	\$ 7,566,814 *
75	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT - COUNTY	\$ 31,434	(86)	31,348 *
				TOTAL REIMBURSEMENT - COUNTY	<u>7,579,922</u>	<u>18,240</u>	<u>7,598,162</u>
				To adjust Total SD/MC Reimbursement (FFP) due to the adjustments to reported costs and units.			
76	Sch. 3b	Total	24	TOTAL SD/MC REIMBURSEMENT - CONTRACT PROVIDERS	4,173,866	(139,031)	4,034,835 *
77	Sch. 3b	Total	25	TOTAL HEALTHY FAMILIES REIMBURSEMENT - CONTRACT PROVIDERS	22,366	(2,025)	20,341 *
				TOTAL REIMBURSEMENT - CONTRACT PROVIDERS	<u>4,196,232</u>	<u>(141,056)</u>	<u>4,055,176</u>
				To adjust Total SD/MC Reimbursement (FFP) due to contract maximum limitation for Legal Entity 00879.			
78	Sch. 3b	Total	24	TOTAL SD/MC REIMBURSEMENT - CONTRACT PROVIDERS	** 4,034,835	(923)	4,033,912 *
info	Sch. 3b	Total	25	TOTAL HEALTHY FAMILIES REIMBURSEMENT - CONTRACT PROVIDERS	** 20,341		20,341 *
				TOTAL REIMBURSEMENT - CONTRACT PROVIDERS	<u>4,055,176</u>	<u>(923)</u>	<u>4,054,253</u>
				To incorporate the Quality Assurance Review results for Legal Entity 01042 (report dated September 22, 2004).			
79	Sch. 3b	Total	24	TOTAL SD/MC REIMBURSEMENT - CONTRACT PROVIDERS	** 4,033,912	(65,200)	3,968,712 *
80	Sch. 3b	Total	25	TOTAL HEALTHY FAMILIES REIMBURSEMENT - CONTRACT PROVIDERS	** 20,341	(1,596)	18,745 *
				TOTAL REIMBURSEMENT - CONTRACT PROVIDERS	<u>4,054,253</u>	<u>(66,796)</u>	<u>3,987,457</u>
				To adjust Total SD/MC Reimbursement (FFP) due to the adjustments to reported costs and units.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider SAN JOAQUIN COUNTY				Provider Number 00039	No. of Adj. 82	Fiscal Period Ended June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
81	Sch. 1	Total	24	<u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT</u>			
				TOTAL SD/MC REIMBURSEMENT - COUNTY PLUS CONTRACT PROVIDERS **	11,535,526	(15,337)	11,520,189
				TOTAL HEALTHY FAMILIES REIMBURSEMENT - COUNTY PLUS CONTRACT PROV **	50,093	-	50,093
				TOTAL REIMBURSEMENT - COUNTY PLUS CONTRACT PROVIDERS			
82	Sch. 4	8	3	To adjust Total SD/MC Reimbursement (FFP) due to required County match for Legal Entity 00118.			
				<u>ADJUSTMENTS TO REPORTED EPSDT STATE GENERAL FUND SETTLEMENT</u>			
				TOTAL EPSDT SGF	\$ 2,900,835	\$ 11,943	\$ 2,912,778
				To adjust the State General Fund share of EPSDT as a result of adjustments to SD/MC reimbursements as reflected on Lines 16, 16A, 17, 17A, and 18, Column C of the form MH 1979 of the audited County and contract provider cost reports.			

**SAN JOAQUIN COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
MANAGEMENT COMMENTS AND RECOMMENDATIONS  
FOR FISCAL PERIOD ENDED JUNE 30, 2003**

**Finding 1: MENTAL HEALTH ACCOUNTING POLICIES AND PROCEDURES**

Our examination of the Mental Health Plan's (MHP) financial records disclosed a lack of consistent application of Accounting Policies and Procedures because of the non-existence of such procedures for the mental health activities.

Audit Authority: Center for the Medicare and Medicaid (CMS) Pub. 15-1, Section 2300

Recommendation: We recommend that the County adopt an Accounting Policies and Procedures developed specifically to address the type of fiscal challenges inherent in the preparation of the Mental Health cost report. We believe that the development and adoption of Accounting Policies and Procedures tailored for the mental health related activities will enhance proper and consistent application of internal accounting policies and procedures utilized in the preparation of cost report.

Auditee's Response: San Joaquin County will work on developing a policy and procedure for preparation of the Annual SD/Medi-Cal Cost Report to address the inherent fiscal challenges.

**Finding 2: MANAGED CARE CONSOLIDATION NOT PROPERLY REPORTED**

Our examination of the provider's financial records disclosed that the amount reported as Managed Care Consolidation on Line 7 of Cost Report Form MH 1960 was Managed Care Inpatient Consolidation which should be eliminated from Line 3, and not from Line 7. MH1960 Line 3 Cost Report reporting instructions state that "If payments to FFS/MC hospital contracted under inpatient consolidation are included on Line 1, these expenditures should be included on this line in order to reduce total mental health expenditures by FFS/MC amount". Please refer to page 31 of the fiscal year 2002-03 cost report instructions for more information.

Audit Authority:

- 42 Code of Federal Regulation (CFR) 413.24;
- Center for Medicare and Medicaid Services (CMS) Pub. 15-1, Section 2300;
- DMH Letter to Local Mental Health Administrators, dated December 23, 1998;
- Cost & Financial Reporting System Fiscal Year 2002-2003 Cost Report Instruction Manual.

**SAN JOAQUIN COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
MANAGEMENT COMMENTS AND RECOMMENDATIONS  
FOR FISCAL PERIOD ENDED JUNE 30, 2003**

Recommendation: We recommend that the County adhere to the above referenced audit authority sources and to exercise due care when preparing its year-end cost report.

Auditee's Response: San Joaquin County, in error, deducted the Inpatient Managed Care from Line 7 rather than Line 3. San Joaquin County will be careful in the future to report expenditures in the appropriate area on the cost report by referring to the above references.

**Finding 3: INPATIENT MANAGED CARE**

Our examination of the provider's financial records disclosed that costs of Inpatient Managed Care from MH-Non Contract Emergency Admit (Acct# 0220-0581), MH-Stanislaus Behavioral Bureau (Acct# 0220-0582), and MH Sierra Vista Hospital (Acct# 0220-0583) were included in line 1 of Form MH 1960. These amounts should be eliminated from Line 3 of the cost report MH1960. The cost report instructions for Line 3 states that "if payments to FFS/MC hospital contracted under inpatient consolidation are included on Line 1, these expenditures should be included on this line in order to reduce total mental health expenditures by FFS/MC amount".

Audit Authority:

- 42 Code of Federal Regulation (CFR) 413.24;
- Center for Medicare and Medicaid Services (CMS) Pub. 15-1, Section 2300;
- Cost & Financial Reporting System Fiscal Year 2002-2003 Cost Report Instruction Manual.

Recommendation: We recommend that the County adhere to the above referenced audit authority sources and to exercise due care when preparing the year end cost report.

Auditee's Response: Finding 3 is the same as Finding 2. San Joaquin County in error deducted the Inpatient Managed Care from Line 7 rather than Line 3. San Joaquin County will be careful in the future to report expenditures in the appropriate area on the cost report by referring to the above references.

**Finding 4: LACK OF CONTRACT PROVIDERS AGREEMENT**

Our examination disclosed that the Mental Health Plan (MHP) was not able to provide us with a copy of its contract with the Families First Program when requested. However, Families First Program prepared and submitted a cost report to the state.

**SAN JOAQUIN COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
MANAGEMENT COMMENTS AND RECOMMENDATIONS  
FOR FISCAL PERIOD ENDED JUNE 30, 2003**

Audit Authority: Center for Medicare and Medicaid Services (CMS) Pub. 15-1, Section 2304

Recommendation: We recommend that Contract agreements should be in writing to properly document the understanding between the MHP and the Contract Provider in order to be eligible to receive the federal and State reimbursements.

Auditee's Response: San Joaquin County agrees with the recommendation.

**Finding 5: ALLOCATION METHODOLOGY - ADMINISTRATIVE COST**

Our examination disclosed that the County did not have proper documentation to support the method used to allocate administrative costs to the Medi-Cal program. Our analysis of the settled cost report showed that the County allocated 99.57% of total Administrative cost to Medi-Cal, and 0.43% to Healthy Family program. Due to the absence of proper documentation to support its allocation methodology, audits used the "gross cost method" to allocate costs between Short-Doyle/Medi-Cal and Healthy Families, and used the unduplicated client count statistics to allocate costs between Medi-Cal and Non MediCal cost centers. Per Page 34 of the Fiscal Year 2002-03 cost report instructions, three allocation methods are allowable as listed below:

- 1) "...the percentage of Medi-Cal recipients in the population served by the county;
- 2) Relative value based on units of service and published charges;
- 3) The gross costs of each program."

Audit Authority:

1. DMH Letter No: 94-01; California Code Regulations;
2. California Code Regulations (CCR) Title 9, Section 640;
3. 42 Code of Federal Regulation (CFR) 413.24;
4. CMS Pub. 15-1, Section 2300

Recommendation: We recommend that the County should exercise due care in the preparation of its cost report. All records utilized in the preparation of the Short-Doyle/Medi-Cal cost report must be properly documented and be readily available for auditor's review on request.

**SAN JOAQUIN COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
MANAGEMENT COMMENTS AND RECOMMENDATIONS  
FOR FISCAL PERIOD ENDED JUNE 30, 2003**

Auditee's Response: San Joaquin County will assure that all supporting documentation for the cost report will be filed appropriately and be available for auditor's review per request.

**Finding 6: ALLOCATION OF UTILIZATION REVIEW COSTS**

Our examination disclosed that the county reported \$251,541 of Utilization Review (UR) cost. The county did not allocate any cost to the Skilled Professional Medi-Cal Personnel (SPMP) and Non-Short Doyle/Medi-Cal (SD/MC) Utilization Review.

Audit Authority: Center for Medicare and Medicaid Services (CMS) Pub. 15-1, Section 2304

Recommendation: We recommend that the county should report its utilization review costs in accordance with the various components of this cost center to ensure proper cost finding and in accordance with DMH Letter number 94-09. The failure to properly report this type of cost in the proper category may result in the under-claiming of allowable program costs.

Auditee's Response: San Joaquin County will be reviewing the way that costs are allocated by implementing procedures and providing training to staff to avoid improper reporting in the future.

**Finding 7: SHARE OF COSTS**

Our examination disclosed that the county reported \$30,701 of share of cost on Cost Report MH 1961. This is a revenue that should be reported on the cost report MH1901 Schedule B for proper reporting.

Audit Authority: Center for Medicare and Medicaid Services (CMS) Pub. 15-1, Section 2304

Recommendation: We recommend that the County should exercise due care when preparing its year end cost report in order to avoid improper reporting of this item of the cost report. Share of cost is an offset to program cost.

Auditee's Response: San Joaquin County reported the Share of Cost offset incorrectly on the MH1960. San Joaquin County will be implementing procedures and providing training to staff to avoid improper reporting in the future.

**SAN JOAQUIN COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
MANAGEMENT COMMENTS AND RECOMMENDATIONS  
FOR FISCAL PERIOD ENDED JUNE 30, 2003**

**Finding 8: INCORRECT REPORTING OF PROVIDER'S UNIT OF SERVICE IN  
COUNTY COST REPORT**

Our examination disclosed that the County improperly included 313,842 total unit of service pertaining to Human Services Project on its cost report. This type of error may cause a decrease in federal and state dollars reimbursable to the county because increased total units of service will decrease the overall cost per unit.

Audit Authority: Center for Medicare and Medicaid Services (CMS) Pub. 15-1, Section 2304

Recommendation: We recommend that the county should exercise due care in preparing its year end cost report and also develop an effective quality control process to ensure that unit of service as well as costs are reported correctly to the proper service providers for proper cost finding.

Auditee's Response: San Joaquin County needs to apply checks and balances to the data that is collected and reported on the cost report to avoid these errors. They should develop controls to ensure that units of service as well as costs are reported correctly.

**Finding 9: FAILURE TO REPORT SD/MEDI-CAL UNITS FOR MANAGED CARE  
CONSOLIDATION OUTPATIENT**

Our examination disclosed that the County did not report any Short-Doyle/Medi-Cal units for Managed Care Consolidation Outpatient. It disclosed that the units were billed and approved. The failure to report allowable units will result in county loss of Federal Fund Participation and state general fund.

Audit Authority: Center for Medicare and Medicaid Services (CMS) Pub. 15-1, Section 2304

Recommendation: We recommend that the County adhere to each of the above referenced audit authority sources and to exercise due care when preparing the year end cost report.

Auditee's Response: San Joaquin County needs to:

1. Exercise due care when preparing the year end cost report by
  - a. Developing a policy and procedure for preparation of the Annual SD/Medi-Cal Cost Report to address the inherent fiscal challenges.

**SAN JOAQUIN COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
MANAGEMENT COMMENTS AND RECOMMENDATIONS  
FOR FISCAL PERIOD ENDED JUNE 30, 2003**

- b. Providing more training to new staff that work on the preparation of the cost report.
- c. Reviewing the Audit Authority references.
- d. Developing controls to ensure complete and accurate data is being reported.
- e. Cost reports and all supporting documentation is filed appropriately and is available upon request.
- f. Providing written contracts on all legal entity cost reports.

**Finding 10: INSUFFICIENT COUNTY MATCH FOR FFP REIMBURSEMENT**

Our examination disclosed that the cost report submitted to the State by the County for Victor Treatment did contain sufficient funds to match federal financial participation. The Medicaid Program requires that states must spend their or their localities own dollars in order to receive matching funds for the cost of covered services. Per Cost Report MH 1992, county did not spent sufficient matching dollars for the federal matching fund they received for Victor Treatment outpatient services.

Recommendation: We recommend that the County should exercise due care in the preparation of the cost report to ensure that sufficient local dollars are spent for the cost of covered services before seeking reimbursement for federal matching fund.

Audit Authority:

- Social Security Act, Section 1903(a)(1)
- Center for Medicare and Medicaid Services (CMS) Pub. 15-1, Section 2304

Auditee's Response: San Joaquin County had sufficient match for drawing down FFP for Victor Treatment Center's cost report but was not able to report this on the cost report because of an error in the calculation of FFP on the MH1992 which was hard coded and protected and therefore could not be changed.

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

**CALCULATION OF PROGRAM COSTS**  
**MH 1960 (10/04)**

Fiscal Year 2002-2003

County: SAN JOAQUIN  
 County Code: 39

Legal Entity: SAN JOAQUIN COUNTY		A	B	C
Legal Entity Number: 00039		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	28,503,356	39,914,582	68,417,938
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)		(15,458,864)	(15,458,864)
4	Other Adjustments (Provide Detail)	(1,584,799)	(14,701,444)	(16,286,243)
5	Total Costs Before Medi-Cal Adjustments	26,918,557	9,754,274	36,672,831
6	Medi-Cal Adjustments from MH 1961			
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			36,672,831
	Administrative Costs (County Only)			
9	SD/MC Administration			3,900,296
10	Healthy Families Administration			8,547
11	Non-SD/MC Administration			1,898,538
12	Total Administrative Costs			5,807,381
	Utilization Review Costs (County Only)			
13	Skilled Professional Medical Personnel			94,508
14	Other SD/MC Utilization Review			74,679
15	Non-SD/MC Utilization Review			82,354
16	Total Utilization Review Costs			251,541
17	Research and Evaluation (County Only)			
18	Mode Costs (Direct Service and MAA)			30,613,909
19	Total Costs - Lines 9 through 18			36,672,831

**CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO MODES OF SERVICE  
MH 1964 (10/04)**

**DEPARTMENT OF MENTAL HEALTH  
Fiscal Year 2002-2003**

County: SAN JOAQUIN  
County Code: 39

Legal Entity: SAN JOAQUIN COUNTY		A
Legal Entity Number: 00039		Total Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	30,613,909
	<b>Modes</b>	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	5,872,360
4	Day Services (Mode 10)	1,616,180
5	Outpatient Services (Mode 15 Program 1 + Program 2)	18,384,238
6	Outreach Services (Mode 45)	1,198,031
7	Medi-Cal Administrative Activities (Mode 55)	408,406
8	Support Services (Mode 60)	3,134,694
9	Total - Lines 2 through 8	30,613,909

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966A (10/04)

DETAIL COST REPORT

Fiscal Year 2002-2003

County: SAN JOAQUIN

County Code: 39

CR

CR

Legal Entity: SAN JOAQUIN COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00039			Service	Service	Service	Service	Service	Service
Mode: 05 - Other 24 Hour Services (All Other SFC)		Mode Total	Function	Function	Function	Function	Function	Function
			20	80				
1	Allocation Percentage	100.00%	91.76%	8.24%				
2	Total Units		11,843	57,099				
3	Gross Cost	5,872,360	5,388,620	483,740				
4	Cost per Unit		455.00	8.47				
5	SMA per Unit		473.85					
6	Published Charge per Unit		388.00					
7	Negotiated Rate / Cost per Unit		388.00	8.47				
8	Medi-Cal Units	07/01/02 - 09/30/02						
8A		10/01/02 - 06/30/03						
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02						
9A		10/01/02 - 06/30/03						
10	Enhanced SD/MC (Children) Units	07/01/02 - 09/30/02						
10A		10/01/02 - 06/30/03						
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03						
11	Healthy Families (SED) Units	07/01/02 - 09/30/02						
11A		10/01/02 - 06/30/03						
12	Non-Medi-Cal Units		11,843	57,099				
13	Medi-Cal Costs	07/01/02 - 09/30/02						
13A		10/01/02 - 06/30/03						
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02						
14A		10/01/02 - 06/30/03						
15	Medi-Cal Published Charges	07/01/02 - 09/30/02						
15A		10/01/02 - 06/30/03						
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02						
16A		10/01/02 - 06/30/03						
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02						
17A		10/01/02 - 06/30/03						
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02						
18A		10/01/02 - 06/30/03						
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02						
19A		10/01/02 - 06/30/03						
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02						
20A		10/01/02 - 06/30/03						
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02						
21A		10/01/02 - 06/30/03						
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02						
22A		10/01/02 - 06/30/03						
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02						
23A		10/01/02 - 06/30/03						
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02						
24A		10/01/02 - 06/30/03						
25	Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03						
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 06/30/03						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 06/30/03						
29	Healthy Families Costs	07/01/02 - 09/30/02						
29A		10/01/02 - 06/30/03						
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02						
30A		10/01/02 - 06/30/03						
31	Healthy Families Published Charges	07/01/02 - 09/30/02						
31A		10/01/02 - 06/30/03						
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02						
32A		10/01/02 - 06/30/03						
33	Non-Medi-Cal Costs		5,872,360	5,388,620	483,740			

## CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

## DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1986A (10/04)

## DETAIL COST REPORT

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Fiscal Year 2002-2003County: SAN JOAQUIN  
County Code: 39

NR

Legal Entity: SAN JOAQUIN COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00039			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 10 - Day Services				95					
1	Allocation Percentage		100.00%	100.00%					
2	Total Units			17,825					
3	Gross Cost		1,616,180	1,616,180					
4	Cost per Unit			90.67					
5	SMA per Unit			115.14					
6	Published Charge per Unit			106.00					
7	Negotiated Rate / Cost per Unit			87.03					
8	Medi-Cal Units		07/01/02 - 09/30/02	3,076					
8A			10/01/02 - 06/30/03	9,161					
9	Medicare/Medi-Cal Crossover Units		07/01/02 - 09/30/02						
9A			10/01/02 - 06/30/03	8					
10	Enhanced SD/MC (Children) Units		07/01/02 - 09/30/02						
10A			10/01/02 - 06/30/03	11					
10B	Enhanced SD/MC (Refugees) Units		07/01/02 - 06/30/03						
11	Healthy Families (SED) Units		07/01/02 - 09/30/02						
11A			10/01/02 - 06/30/03						
12	Non-Medi-Cal Units			5,569					
13	Medi-Cal Costs		07/01/02 - 09/30/02	278,899	278,899				
13A			10/01/02 - 06/30/03	830,621	830,621				
14	Medi-Cal SMA Upper Limits		07/01/02 - 09/30/02	354,171	354,171				
14A			10/01/02 - 06/30/03	1,054,798	1,054,798				
15	Medi-Cal Published Charges		07/01/02 - 09/30/02	326,056	326,056				
15A			10/01/02 - 06/30/03	971,066	971,066				
16	Medi-Cal Negotiated Rates		07/01/02 - 09/30/02	267,704	267,704				
16A			10/01/02 - 06/30/03	797,282	797,282				
17	Medicare/Medi-Cal Crossover Costs		07/01/02 - 09/30/02						
17A			10/01/02 - 06/30/03	725	725				
18	Medicare/Medi-Cal Crossover SMA Upper Limits		07/01/02 - 09/30/02						
18A			10/01/02 - 06/30/03	921	921				
19	Medicare/Medi-Cal Crossover Published Charges		07/01/02 - 09/30/02						
19A			10/01/02 - 06/30/03	848	848				
20	Medicare/Medi-Cal Crossover Negotiated Rates		07/01/02 - 09/30/02						
20A			10/01/02 - 06/30/03	696	696				
21	Enhanced SD/MC Costs		07/01/02 - 09/30/02						
21A			10/01/02 - 06/30/03	997	997				
22	Enhanced SD/MC SMA Upper Limits		07/01/02 - 09/30/02						
22A			10/01/02 - 06/30/03	1,267	1,267				
23	Enhanced SD/MC Published Charges		07/01/02 - 09/30/02						
23A			10/01/02 - 06/30/03	1,166	1,166				
24	Enhanced SD/MC Negotiated Rates		07/01/02 - 09/30/02						
24A			10/01/02 - 06/30/03	957	957				
25	Enhanced SD/MC (Refugees) Costs		07/01/02 - 06/30/03						
26	Enhanced SD/MC (Refugees) SMA Upper Limits		07/01/02 - 06/30/03						
27	Enhanced SD/MC (Refugees) Published Charges		07/01/02 - 06/30/03						
28	Enhanced SD/MC (Refugees) Negotiated Rates		07/01/02 - 06/30/03						
29	Healthy Families Costs		07/01/02 - 09/30/02						
29A			10/01/02 - 06/30/03						
30	Healthy Families SMA Upper Limits		07/01/02 - 09/30/02						
30A			10/01/02 - 06/30/03						
31	Healthy Families Published Charges		07/01/02 - 09/30/02						
31A			10/01/02 - 06/30/03						
32	Healthy Families Negotiated Rates		07/01/02 - 09/30/02						
32A			10/01/02 - 06/30/03						
33	Non-Medi-Cal Costs			504,937	504,937				

## CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

## DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966A (10/04)

## DETAIL COST REPORT

PAGE 1 OF 1  
Fiscal Year 2002-2003

County: SAN JOAQUIN			NR		NR		NR		NR		NR	
County Code: 39			NR		NR		NR		NR		NR	
Legal Entity: SAN JOAQUIN COUNTY			A		B		C		D		E	
Legal Entity Number: 00039			Service Function		Service Function		Service Function		Service Function		Service Function	
Mode: 15 - Outpatient (Program 1)			Mode Total		01		30		60		70	
					10							
1	Allocation Percentage		100.00%	13.66%	40.06%	34.62%	5.91%	5.75%				
2	Total Units			1,458,674	2,767,565	1,418,219	570,791	438,650				
3	Gross Cost		18,119,634	2,474,869	7,257,947	6,273,538	1,071,337	1,041,944				
4	Cost per Unit			1.70	2.62	4.42	1.88	2.38				
5	SMA per Unit			1.77	2.28	4.23	3.41	2.28				
6	Published Charge per Unit			1.88	2.64	4.91	2.22	2.64				
7	Negotiated Rate / Cost per Unit			1.61	2.28	4.23	1.79	2.28				
8	Medi-Cal Units		07/01/02 - 09/30/02	188,076	377,273	192,494	70,339	68,623				
8A			10/01/02 - 06/30/03	606,278	1,181,487	654,586	227,329	250,461				
9	Medicare/Medi-Cal Crossover Units		07/01/02 - 09/30/02	140	338	21,432	147	248				
9A			10/01/02 - 06/30/03	421	774	55,515	20	297				
10	Enhanced SD/MC (Children) Units		07/01/02 - 09/30/02		540	100	53					
10A			10/01/02 - 06/30/03	538	1,011	205	734	340				
10B	Enhanced SD/MC (Refugees) Units		07/01/02 - 06/30/03	845		857						
11	Healthy Families (SED) Units		07/01/02 - 09/30/02	11	2,383	317	1,037	870				
11A			10/01/02 - 06/30/03	1,322	6,632	923	615	3,325				
12	Non-Medi-Cal Units			661,043	1,197,127	491,790	270,517	114,486				
13	Medi-Cal Costs		07/01/02 - 09/30/02	2,455,028	319,100	989,399	851,504	132,022	163,003			
13A			10/01/02 - 06/30/03	8,044,293	1,028,646	3,098,453	2,895,583	426,681	594,930			
14	Medi-Cal SMA Upper Limits		07/01/02 - 09/30/02	2,403,843	332,895	860,182	814,250	239,856	156,460			
14A			10/01/02 - 06/30/03	7,882,044	1,073,112	2,693,790	2,768,899	775,192	571,051			
15	Medi-Cal Published Charges		07/01/02 - 09/30/02	2,632,046	353,583	996,001	945,146	156,153	181,165			
15A			10/01/02 - 06/30/03	8,638,833	1,139,803	3,119,126	3,214,017	504,670	661,217			
16	Medi-Cal Negotiated Rates		07/01/02 - 09/30/02	2,259,602	302,802	860,182	814,250	125,907	156,460			
16A			10/01/02 - 06/30/03	7,416,767	976,108	2,693,790	2,768,899	406,919	571,051			
17	Medicare/Medi-Cal Crossover Costs		07/01/02 - 09/30/02	96,794	238	886	94,805	276	589			
17A			10/01/02 - 06/30/03	249,060	714	2,030	245,572	38	705			
18	Medicare/Medi-Cal Crossover SMA Upper Limits		07/01/02 - 09/30/02	92,743	248	771	90,657	501	565			
18A			10/01/02 - 06/30/03	238,084	745	1,765	234,828	68	677			
19	Medicare/Medi-Cal Crossover Published Charges		07/01/02 - 09/30/02	107,368	263	892	105,231	326	655			
19A			10/01/02 - 06/30/03	276,242	791	2,043	272,579	44	784			
20	Medicare/Medi-Cal Crossover Negotiated Rates		07/01/02 - 09/30/02	92,482	225	771	90,657	263	565			
20A			10/01/02 - 06/30/03	237,984	678	1,765	234,828	36	677			
21	Enhanced SD/MC Costs		07/01/02 - 09/30/02	1,958		1,416	442	99				
21A			10/01/02 - 06/30/03	6,656	913	2,651	907	1,378	808			
22	Enhanced SD/MC SMA Upper Limits		07/01/02 - 09/30/02	1,835		1,231	423	181				
22A			10/01/02 - 06/30/03	7,403	952	2,305	867	2,503	775			
23	Enhanced SD/MC Published Charges		07/01/02 - 09/30/02	2,034		1,426	491	118				
23A			10/01/02 - 06/30/03	7,214	1,011	2,669	1,007	1,629	898			
24	Enhanced SD/MC Negotiated Rates		07/01/02 - 09/30/02	1,749		1,231	423	95				
24A			10/01/02 - 06/30/03	6,127	866	2,305	867	1,314	775			
25	Enhanced SD/MC (Refugees) Costs		07/01/02 - 06/30/03	5,225	1,434		3,791					
26	Enhanced SD/MC (Refugees) SMA Upper Limits		07/01/02 - 06/30/03	5,121	1,496		3,625					
27	Enhanced SD/MC (Refugees) Published Charges		07/01/02 - 06/30/03	5,796	1,589		4,208					
28	Enhanced SD/MC (Refugees) Negotiated Rates		07/01/02 - 06/30/03	4,986	1,360		3,625					
29	Healthy Families Costs		07/01/02 - 09/30/02	11,683	19	6,249	1,402	1,946	2,067			
29A			10/01/02 - 06/30/03	32,771	2,243	17,392	4,083	1,154	7,898			
30	Healthy Families SMA Upper Limits		07/01/02 - 09/30/02	12,313	19	5,433	1,341	3,536	1,984			
30A			10/01/02 - 06/30/03	31,043	2,340	15,121	3,904	2,097	7,581			
31	Healthy Families Published Charges		07/01/02 - 09/30/02	12,467	21	6,291	1,556	2,302	2,297			
31A			10/01/02 - 06/30/03	34,669	2,485	17,508	4,532	1,365	8,778			
32	Healthy Families Negotiated Rates		07/01/02 - 09/30/02	10,632	18	5,433	1,341	1,856	1,984			
32A			10/01/02 - 06/30/03	29,836	2,128	15,121	3,904	1,101	7,581			
33	Non-Medi-Cal Costs			7,216,167	1,121,563	3,139,469	2,175,449	507,742	271,943			

## DEPARTMENT OF MENTAL HEALTH

Fiscal Year 2002-2003

ASO                      ASO                      MHS                      MHS                      MHS                      MHS

Legal Entity: SAN JOAQUIN COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00039			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 2)									
			10	60	10	60	10	10	
1	Allocation Percentage		100.00%	16.34%	1.30%	0.09%	8.77%	5.53%	27.30%
2	Total Units		33,410	1,428	180	9,665	11,310	55,815	
3	Gross Cost		264,604	43,245	3,429	233	23,210	14,639	72,246
4	Cost per Unit			1.29	2.40	1.29	2.40	1.29	1.29
5	SMA per Unit			2.28	4.23	2.28	4.23	2.28	2.28
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/02 - 09/30/02		9,885	333	60	4,800	5,790	16,170
8A		10/01/02 - 06/30/03		22,220	1,023	60	4,435	4,590	37,620
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02							
9A		10/01/02 - 06/30/03							
10	Enhanced SD/MC Units	07/01/02 - 09/30/02							120
10A		10/01/02 - 06/30/03							
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03							
11	Healthy Families (SED) Units	07/01/02 - 09/30/02							
11A		10/01/02 - 06/30/03							
12	Non-Medi-Cal Units			1,305	72	60	430	930	1,905
13	Medi-Cal Costs	07/01/02 - 09/30/02	80,611	12,795	800	78	11,527	7,494	20,930
13A		10/01/02 - 06/30/03	175,021	28,761	2,457	78	10,650	5,941	48,695
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	141,994	22,538	1,409	137	20,304	13,201	36,868
14A		10/01/02 - 06/30/03	308,293	50,662	4,327	137	18,760	10,465	85,774
15	Medi-Cal Published Charges	07/01/02 - 09/30/02							
15A		10/01/02 - 06/30/03							
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02							
16A		10/01/02 - 06/30/03							
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02							
17A		10/01/02 - 06/30/03							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02							
18A		10/01/02 - 06/30/03							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02							
19A		10/01/02 - 06/30/03							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02							
20A		10/01/02 - 06/30/03							
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02	388						155
21A		10/01/02 - 06/30/03	155						
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02	684						274
22A		10/01/02 - 06/30/03	274						
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02							
23A		10/01/02 - 06/30/03							
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02							
24A		10/01/02 - 06/30/03							
25	Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 06/30/03							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 06/30/03							
29	Healthy Families Costs	07/01/02 - 09/30/02							
29A		10/01/02 - 06/30/03							
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02							
30A		10/01/02 - 06/30/03							
31	Healthy Families Published Charges	07/01/02 - 09/30/02							
31A		10/01/02 - 06/30/03							
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02							
32A		10/01/02 - 06/30/03							
33	Non-Medi-Cal Costs		8,428	1,689	173	78	1,033	1,204	2,466

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
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DETAIL COST REPORT

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Fiscal Year 2002-2003

County: SAN JOAQUIN  
County Code: 39

MHS

Legal Entity: SAN JOAQUIN COUNTY		H	I	J	K	L	M	N
Legal Entity Number: 00039		Service	Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient (Program 2)		Function	Function	Function	Function	Function	Function	Function
		10						
1	Allocation Percentage	40.67%						
2	Total Units	83,130						
3	Gross Cost	107,602						
4	Cost per Unit	1.29						
5	SMA per Unit	2.28						
6	Published Charge per Unit							
7	Negotiated Rate / Cost per Unit							
8	Medi-Cal Units	07/01/02 - 09/30/02 20,850						
8A		10/01/02 - 06/30/03 60,600						
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02						
9A		10/01/02 - 06/30/03						
10	Enhanced SD/MC Units	07/01/02 - 09/30/02 180						
10A		10/01/02 - 06/30/03 120						
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03						
11	Healthy Families (SED) Units	07/01/02 - 09/30/02						
11A		10/01/02 - 06/30/03						
12	Non-Medi-Cal Units	1,380						
13	Medi-Cal Costs	07/01/02 - 09/30/02 26,988						
13A		10/01/02 - 06/30/03 78,439						
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02 47,538						
14A		10/01/02 - 06/30/03 138,168						
15	Medi-Cal Published Charges	07/01/02 - 09/30/02						
15A		10/01/02 - 06/30/03						
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02						
16A		10/01/02 - 06/30/03						
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02						
17A		10/01/02 - 06/30/03						
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02						
18A		10/01/02 - 06/30/03						
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02						
19A		10/01/02 - 06/30/03						
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02						
20A		10/01/02 - 06/30/03						
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02 233						
21A		10/01/02 - 06/30/03 155						
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02 410						
22A		10/01/02 - 06/30/03 274						
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02						
23A		10/01/02 - 06/30/03						
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02						
24A		10/01/02 - 06/30/03						
25	Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03						
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 06/30/03						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 06/30/03						
29	Healthy Families Costs	07/01/02 - 09/30/02						
29A		10/01/02 - 06/30/03						
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02						
30A		10/01/02 - 06/30/03						
31	Healthy Families Published Charges	07/01/02 - 09/30/02						
31A		10/01/02 - 06/30/03						
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02						
32A		10/01/02 - 06/30/03						
33	Non-Medi-Cal Costs	1,786						

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966A (10/04)

DETAIL COST REPORT

County: SAN JOAQUIN  
County Code: 39

Legal Entity: SAN JOAQUIN COUNTY		CR		CR			
Legal Entity Number: 00039		A	B	C	D	E	F
Mode: 45 - Outreach		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function
			10	20			
1	Allocation Percentage	100.00%		100.00%			
2	Total Units			53,903			
3	Gross Cost	1,198,031		1,198,031			
4	Cost per Unit			22.23			
5	Non-Medi-Cal Units			53,903			
6	Non-Medi-Cal Costs	1,198,031		1,198,031			

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966A (10/04)

DETAIL COST REPORT

Fiscal Year 2002-2003

County: SAN JOAQUIN  
County Code: 39

County Code: 39		MAA		MAA				
Legal Entity: SAN JOAQUIN COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00039		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 55 - Medi-Cal Administrative Activities			17	21				
1	Allocation Percentage		100.00%	78.43%	21.57%			
2	Total Units		83,233	148,470				
3	Total Expenditures	408,406	320,293	88,113				
4	Cost per Unit		3.85	0.59				
5	Non-Medi-Cal Costs	133,712						

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966A (10/04)

DETAIL COST REPORT

County: SAN JOAQUIN  
County Code: 39

County Code: 39		CR		CR	CR	CR	CR	CR
Legal Entity: SAN JOAQUIN COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00039		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 60 - Support			30	20	40	41	42	43
1	Allocation Percentage	100.00%	49.18%	12.67%	3.97%	0.40%	27.68%	6.10%
2	Total Units		321,099	14,406	3,386	5,264	18,529	19,972
3	Gross Cost	3,134,694	1,541,560	397,283	124,562	12,495	867,561	191,233
4	Cost per Unit		4.80	27.58	36.79	2.37	46.82	9.58
5	Non-Medi-Cal Units (Same as Line 2)		321,099	14,406	3,386	5,264	18,529	19,972
6	Non-Medi-Cal Costs (Same as Line 3)	3,134,694	1,541,560	397,283	124,562	12,495	867,561	191,233



## CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

## DETAIL COST REPORT

## DEPARTMENT OF MENTAL HEALTH

SD/MC PRELIMINARY DESK SETTLEMENT  
MH 1979 (10/04)

Fiscal Year 2002-2003

County: SAN JOAQUIN County Code: 39						Source: MH1978 E8	Source: MH1978 F8			
Legal Entity: SAN JOAQUIN COUNTY						F	G	H	I	J
Legal Entity Number: 00039						50% FFP	51.40% FFP	51.55% FFP	Variable % FFP	75% FFP
						Total MAA	Total Inpatient	Total Outpatient	Total	Total FFP
SD/MC Administrative Reimbursement (County Only)										
1	County SD/MC Direct Service Gross Reimbursement							11,342,512	11,342,512	
2	Contract Provider Medi-Cal Direct Service Gross Reimbursement						625,546	8,079,061	8,704,607	
3	Total Medi-Cal Direct Service Gross Reimbursement								20,047,119	
4	Medi-Cal Administrative Reimbursement Limit								3,007,068	
5	Medi-Cal Administration								3,900,296	
6	Medi-Cal Administrative Reimbursement							3,007,068	1,503,534	1,503,534
Healthy Families Administrative Reimbursement (County Only)										
7	County Healthy Families Direct Service Gross Reimbursement							75,709	75,709	
8	Healthy Families Administrative Reimbursement Limit								7,571	
9	Healthy Families Administration								8,547	
10	Healthy Families Administrative Reimbursement								7,571	4,940
SD/MC Net Reimbursement for MAA										
11	Medi-Cal Admin. Activities Svc Functions 01 - 09									
12	Medi-Cal Admin. Activities Svc Functions 11 - 19, 31 - 39					215,429		215,429	107,715	107,715
13	Medi-Cal Admin. Activities Svc Functions 21 - 29 (County Only)					59,265		59,265		44,449
14	Utilization Review-Skilled Prof. Med. Personnel (County Only)							94,508		70,881
15	Other SD/MC Utilization Review (County Only)							74,679	37,339	37,339
16	SD/MC Net Reimbursement for Direct Services					07/01/02 - 09/30/02		2,677,357	2,677,357	1,376,162
16A						10/01/02 - 06/30/03		8,566,224		4,415,633
17	Enhanced SD/MC Net Reimb. (Children)					07/01/02 - 09/30/02		2,137		1,410
17A						10/01/02 - 06/30/03		7,240		4,706
18	Enhanced SD/MC Net Reimb. (Refugees)							4,986		4,986
19	Total SD/MC Reimbursement Before Excess FFP									7,566,814
20	Amount Negotiated Rates Exceed Costs - SD/MC & Enh. SD/MC									
21	Total SD/MC Reimbursement (FFP)									7,566,814
22	Contract Limitation Adjustment									
23	Adjusted Total SD/MC Reimbursement (FFP)									7,566,814
24	Healthy Families Net Reimbursement					07/01/02 - 09/30/02		10,632		7,015
24A						10/01/02 - 06/30/03		29,836		19,393
25	Total Healthy Families Reimbursement Before Excess FFP									31,348
26	Amount Negotiated Rates Exceed Costs - Healthy Families									
27	Total Healthy Families Reimbursement									31,348